



Heroes for the Land

In the early 1900's John D Rockefeller Jr. visited Jackson Hole, Wyoming. Stunned and inspired by the grandeur of that landscape, he bought up ranches and farms across the region. Realizing that this incredible landscape should be saved for future generations of Americans, Rockefeller donated much of it to the people of the United States. Today, the John D. Rockefeller Jr. Memorial Parkway connects Grand Teton National Park with Yellowstone and provides a key link in one of the largest intact ecosystems in the lower 48 states.

We need heroes like this today.

We're losing farm and ranchland in America at astounding rates. Converting agricultural land into housing developments increases sprawl and forces us to import food from faraway places. Moreover, intact farms and ranches sequester greenhouse gases, provide wildlife habitat, and filter our water sources.

As one of the fastest growing counties in the nation, Summit County's natural resources are especially threatened.

There simply isn't enough public funding to protect all the lands must be saved.

Conservation Buyers save the day, and the land.

A Conservation Buyer purchases a property and then donates a conservation easement to the Summit Land Conservancy. The donation is a tax deduction that benefits from the enhanced tax incentives allowed for conservation buyers.

The Summit Land Conservancy's Conservation Buyer program connects buyers who wish to enjoy a spectacular property to landscapes that are threatened by development.

“The land is the only thing in the world worth working for, worth fighting for, worth dying for, because it's the only thing that lasts.”

Gone With The Wind
Margaret Mitchell



Summit County Landscapes under threat:

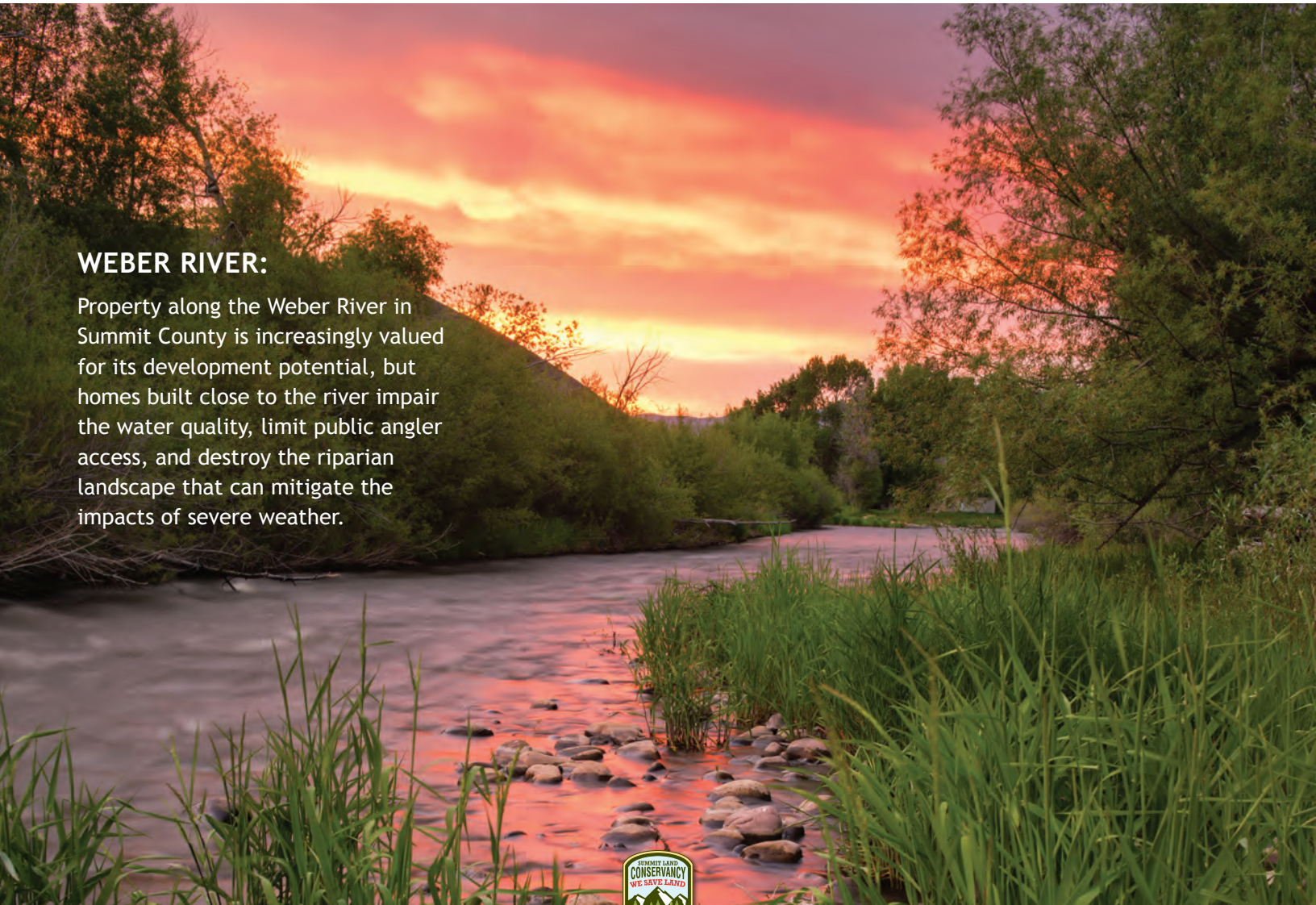
BIG GAME HABITAT:

Vast ranches have often been in the family for several generations. Ownership has been divided and divided again. While a few family members may wish to stay on the land, others need to liquidate the asset. In Summit County, such rangelands provide critical habitat for species of concern like sage grouse and also habitat for big game species like elk, deer, and moose. Conservation easements do not prohibit hunting.



WEBER RIVER:

Property along the Weber River in Summit County is increasingly valued for its development potential, but homes built close to the river impair the water quality, limit public angler access, and destroy the riparian landscape that can mitigate the impacts of severe weather.



How it works

Steps to Conservation

1. A conservation buyer purchases a property that contains conservation values.
2. Conservation buyer donates a permanent conservation easement on the property, forever restricting further development of the land.
3. The buyer continues to own and enjoy the land: hunting, fishing and ranching. In some cases a building lot will be reserved for a single hunting or fishing lodge. The buyer can sell the land or leave it to heirs, but the easement remains forever, protecting the land.
4. The donation of a conservation easement may provide significant estate and income tax benefits to the buyer.

What is a Conservation Easement?

Conservation easements are permanent legal agreements that are recorded at the County courthouse. The easement dictates how the land may be used in the future. The Summit Land Conservancy is responsible for making sure that the terms of the conservation easement are fulfilled by current and future landowners. Easement grantors continue to own the property and may continue their traditional uses. Future landowners must abide by the conservation easement, ensuring that the land is protected forever.

How is an easement valued?

Conservation Easements are valued based on the development rights on the property. A qualified appraisal looks at the value of the property before an easement is placed, with all the development rights on the land, and compares that to the value of the property once all or most of the development rights have been removed:

Land Value Before Easement	Land Value After Easement	Value of the Easement
\$1,000,000	\$600,000	\$400,000



Enhanced Tax Incentive

Conservation Buyer:

When a landowner donates an easement on a property, he or she is giving up the development rights to the property. In Summit County, this can account for 50% to 70% of the property's overall value. Congress enacted special incentives so that easement donors can recoup a larger portion of their gift than would be allowed through traditional charitable write-offs.

Conservation easement donors can deduct up to 50% of their Adjusted Gross Income, and they can roll the unused portion of the donation over for up to 15 additional years.

The IRS has specific requirements for qualified conservation easement donations: Conservation values include: wetlands, public access, publicly visible, critical wildlife habitat, agricultural uses, historic significance. The property must be of a size and in a location where these values can be maintained.

The IRS will not permit a tax deduction for easements placed on platted lots in subdivisions or on parcels that are too small to maintain the values if adjacent parcels are developed. The Summit Land Conservancy is an accredited land trust. As such our easements must meet national standards.



Create Your Legacy



Interested?

CONTACT

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ABOUT THE SUMMIT LAND CONSERVANCY:

Founded in 1998, by a group of Park City residents who were concerned about the coming development, the Summit Land Conservancy has become one of the foremost conservation organizations in Utah, working with local, state, and federal partners to save the land and water that our community values. The Summit Land Conservancy was first accredited by the Land Trust Accreditation Commission in 2011. Recently, it was one of just 75 land trusts from across the country chosen by the Land Trust Alliance to participate in the first Excellence Program. Based in Park City Utah, the Conservancy now protects over 3,000 acres of the most cherished landscapes in Summit County through 27 conservation easements.

"I call it bashert," says Nana B, the anonymous conservation buyer who helped the Summit Land Conservancy and Nuzzles & Co save 60 acres adjacent to the Nuzzle & Co Rescue Ranch in Summit County. "It was meant to be," she translates. "I learned about the benefits available to conservation buyers at the same time as I heard about the property. This was a great solution for everyone."



Nana B's Preserve

